

Taxation statistics 2009–10

Table 2: Fringe benefits tax

FBT payable¹ and FBT rebate², by employer type, taxable status³ and broad industry⁴, 2010–11 FBT year⁵

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 FBT payable is referred to as the 'Amount of tax payable' label in the FBT return.

2 FBT rebate is referred to as the 'Amount of rebate' label in the FBT return.

3 Refer to 'Box 8.1: Calculating taxable status for fringe benefits tax' in the 'Fringe benefits tax' chapter of *Taxation statistics 2009–10*.

4 The industry groups are classified based on the Australian and New Zealand Standard Industry Classification (ANZSIC 2006) system.

5 The statistics for the 2010–11 FBT year were sourced from 2011 FBT returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fringe benefits tax statistics' section in the 'Fringe benefits tax' chapter of *Taxation statistics 2009–10*.

6 Net FBT = FBT payable - FBT rebate

7 Includes entities who did not state their industry and invalid industry codes.

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	FBT payable		FBT rebate		Net FBT ⁶
	No.	\$	No.	\$	\$
Australian Government departments	110	443,186,906	0	0	443,186,906
Other employers					
Taxable					
Agriculture, forestry and fishing	830	16,898,774	25	149,144	16,749,630
Mining	1,000	246,252,830	5	3,279	246,249,551
Manufacturing	5,925	416,471,212	10	32,623	416,438,589
Electricity, gas, water and waste services	340	59,402,457	5	88,264	59,314,193
Construction	3,640	134,795,557	5	68,998	134,726,559
Wholesale trade	6,340	388,849,500	15	1,214,349	387,635,151
Retail trade	3,600	166,539,962	10	59,067	166,480,895
Accommodation and food services	1,325	37,569,296	265	4,075,442	33,493,854
Transport, postal and warehousing	1,480	125,219,346	5	281,292	124,938,055
Information media and telecommunications	965	105,552,672	30	604,532	104,948,141
Financial and insurance services	3,205	331,208,468	20	835,729	330,372,739
Rental, hiring and real estate services	2,020	64,868,593	5	31,594	64,836,999
Professional, scientific and technical services	8,060	337,078,747	170	3,716,947	333,361,800
Administrative and support services	2,210	132,054,400	120	3,151,071	128,903,329
Public administration and safety	975	223,962,758	30	435,239	223,527,518
Education and training	1,920	145,284,296	1,425	45,542,114	99,742,182
Health care and social assistance	2,490	55,825,504	100	2,422,565	53,402,939
Arts and recreation services	600	42,869,196	300	11,921,363	30,947,832
Other services	2,055	91,473,006	850	24,978,519	66,494,486
Other ⁷	1,275	88,487,489	110	2,863,304	85,624,185
Industry total	50,245	3,210,664,062	3,500	102,475,435	3,108,188,627
Non-taxable	0	0	0	0	0
Total	50,355	3,653,850,968	3,500	102,475,435	3,551,375,533